



[4830-01-p]

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection;** Comment Request for Forms 1065, 1065-B, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL and related attachments

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA), Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). This notice requests comments on all forms used by business entity taxpayers:

Forms 1065, 1065-B, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL; and all attachments to these forms (see the Appendix to this notice). With this notice, the IRS is also announcing significant changes to (1) the manner in which tax forms used by business taxpayers will be approved under the PRA and (2) its method of estimating the paperwork burden imposed on all business taxpayers.

**DATES:** Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER] to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, at Internal Revenue Service, room 6129, 1111 constitution Avenue NW, Washington, DC 20224, or through the internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Change in PRA Approval of Forms Used by Business Taxpayers**

Under the PRA, OMB assigns a control number to each ``collection of information`` that it reviews and approves for use by an agency. A single information collection may consist of one or more forms, recordkeeping requirements, and/or third-party disclosure requirements. Under the PRA and OMB regulations, agencies have the discretion to seek separate OMB approvals for business forms, recordkeeping requirements, and third-party reporting requirements or to combine any number of forms, recordkeeping requirements, and/or third-party disclosure requirements (usually related in subject matter) under one OMB Control Number. Agency decisions on whether to group individual requirements under a single OMB Control Number or to disaggregate them and request separate OMB Control Numbers are based largely on considerations of administrative practicality.

The PRA also requires agencies to estimate the burden for each collection of information. Accordingly, each OMB Control Number has an associated burden estimate. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) in OMB's database of approved information collections. If more than one form, recordkeeping requirement, and/or third-party disclosure requirement is approved under a single control number, then the burden estimate for that control number reflects the burden associated with all of the approved forms, recordkeeping requirements, and/or third-party disclosure requirements.

As described below under the heading ``New Burden Model,'' the IRS's new Business Taxpayer Burden Model (BTBM) estimates of taxpayer burden are based on taxpayer characteristics and activities, taking into account, among other things, the forms and schedules generally used by those groups of business taxpayers and the recordkeeping and other activities needed to complete those forms. The BTBM represents the second phase of a long-term effort to improve the ability of IRS to measure the burden imposed on various groups of taxpayers by the federal tax system. While the new methodology provides a more accurate and comprehensive description of business taxpayer burden, it will not provide burden estimates on a form-by-form basis, as has been done under the previous methodology. When the prior model was developed in the mid-1980s, almost all tax returns were prepared manually, either by the taxpayer or a paid provider. In this context, it was determined that estimating burden on a form-by-form basis was an appropriate methodology. Today, over 90 percent of all business entity tax returns are prepared using software or with preparer assistance. In this environment, in which many taxpayers' activities are no longer as directly associated with particular forms, estimating burden on a form-by-form basis is not an appropriate measurement of taxpayer burden. The new model, which takes into account broader and more comprehensive taxpayer characteristics and activities, provides a much more accurate and useful estimate of taxpayer burden.

Currently, there are 206 forms used by business taxpayers. These include Forms 1065, 1065-B, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL, and their schedules and all the forms business entity taxpayers attach to their tax returns (see the Appendix to this notice). For most of these forms, IRS has in the past obtained separate OMB approvals under unique OMB Control Numbers and separate burden estimates.

The BTBM estimates the aggregate burden imposed on business taxpayers, based upon their tax-related characteristics and activities. IRS therefore will seek OMB approval of all 206 business-related tax forms as a single ``collection of information.'' The aggregate burden of these tax forms will be accounted for under OMB Control Number 1545-0123, which is currently assigned to Form 1120 and its schedules. OMB Control Number 1545-0123 will be displayed on all business tax forms and other information collections. As a result of this change, burden estimates for business taxpayers will now be displayed differently in PRA Notices on tax forms and other information collections, and in Federal Register notices. This new way of displaying burden is presented below under the heading ``Proposed PRA

Submission to OMB.'' Because some of the forms used by business taxpayers are also used by tax-exempt organizations, trusts and estates and other kinds of taxpayers, there will be a transition period during which IRS will report different burden estimates for individual taxpayers (OMB Control Number 1545-0074), business taxpayers (OMB Control Number 1545-0123), and another OMB Control Number for other taxpayers using the same forms. For those forms covered under OMB Control Numbers 1545-0074 and/or 1545-0123 and also used by other taxpayers, IRS will display the OMB Control Number related to the other filers on the form and provide the burden estimate for those taxpayers in the form instructions. The form instructions will refer readers to the burden estimates for individual and/or business taxpayers, as applicable. The burden estimates for business taxpayers will be reported and accounted for as described in this notice. The burden estimates for individual taxpayers will continue to be reported and accounted for under OMB Control Number 1545-0074 using a method similar to the method described in this notice. The burden estimates for other users of these forms will be determined under prior methodology based on form length and complexity.

### **New Burden Model**

Data from the new BTBM revise the estimates of the levels of burden experienced by business taxpayers when complying with the federal tax laws. It replaces the earlier burden measurement developed in the mid-1980s. Since that time, improved technology and modeling sophistication have enabled the IRS to improve the burden estimates. The new model provides taxpayers and the IRS with a more comprehensive understanding of the current levels of taxpayer burden. It reflects major changes over the past two decades in the way taxpayers prepare and file their returns. The new BTBM also represents a substantial step forward in the IRS's ability to assess likely impacts of administrative and legislative changes on business taxpayers.

The BTBM's approach to measuring burden focuses on the characteristics and activities of business taxpayers rather than the forms they use. Key determinants of taxpayer burden in the model are the type of entity, total assets, total receipts, and activities reported on the tax return (income, deductions, credits, etc). In contrast, the previous estimates primarily focused on the length and complexity of each tax form. The changes between the old and new burden estimates are due to the improved ability of the new methodology to measure burden and the expanded scope of what is measured. These changes create a one-time shift in the estimate of burden levels that reflects the better measurement of the new model. The differences in estimates between the models do not reflect any change in the actual burden experienced by taxpayers. Comparisons should not be made between these and the earlier published estimates, because the models measure burden in different ways.

### **Methodology**

Burden is defined as the time and out-of-pocket costs incurred by taxpayers to comply with the federal tax system. As has been done for individual taxpayer burden since 2005, both the time expended and the out-of-pocket costs for business taxpayers are estimated. The burden estimation methodology relies on surveys that measure time and out-of-pocket costs that

taxpayers spend on pre-filing and filing activities. The methodology establishes econometric relationships between tax return characteristics and reported compliance costs. The methodology controls for the substitution of time and money by monetizing time and reporting total compliance costs in dollars. This methodology better reflects taxpayer compliance burden, because in a world of electronic tax preparation, time and out-of-pocket costs are governed by the information required rather than the form on which it is ultimately reported. Importantly, even where various businesses complete the same tax form lines, the new methodology differentiates the cost incurred to complete those forms based on characteristics of those businesses. Key business characteristics that serve as coefficients in the BTBM are:

- Entity type
- Total assets
- Total receipts
- Return complexity

The new model uses the following classifications of business taxpayers:

- Partnerships (Forms 1065, 1065-B, 1066)
- Taxable corporations (Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL)
- Pass-through corporations (Forms 1120-REIT, 1120-RIC, 1120-S)

Each classification is further refined to separate large and small businesses, where a large business is generally defined as one having end of year assets totaling more than \$10 million.

### **Taxpayer Burden Estimates**

Tables 1, 2, and 3 below show the burden model estimates for each of the three classifications of business taxpayers. The data shown are the best estimates for 2013 business entity income tax returns available as of September 2013. The estimates are subject to change as new forms and data become available.

### **Proposed PRA Submission to OMB**

*Title:* U.S. Business Income Tax Return.

*OMB Number:* 1545-0123.

*Form Numbers:* Forms 1065, 1065-B, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL and all attachments to these forms (see the Appendix to this notice).

*Abstract:* These forms are used by businesses to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistics use.

*Current Actions:* Changes are being made to the forms and the method of burden computation.

*Type of Review:* Extension of currently approved collections.

*Affected Public:* Businesses.

*Estimated Number of Respondents:* 10,300,000.

*Total Estimated Time:* 2.8 billion hours.

Estimated Time Per Respondent: 275 hours.

Total Estimated Out-of-Pocket Costs: \$48.5 billion.

Estimated Out-of-Pocket Cost Per Respondent: \$4,700.

**Note:** Amounts below are for FY2014. Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

Table 1

Primary Form Filed or Type of Taxpayer	Number of Returns (millions)	Burden	
		Average Time	Average Cost
All Partnerships	3.6	290	5,600
Small	3.4	270	4,400
Large*	0.2	605	29,000

Forms 1065, 1065-B, 1066 and all attachments

Table 2

Primary Form Filed or Type of Taxpayer	Number of Returns (millions)	Burden	
		Average Time	Average Cost
All Taxable Corporations	2.1	305	5,800
Small	2.1	280	4,000
Large*	0.1	1,245	68,900

Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF,  
1120-FSC, 1120-L, 1120-PC, 1120-POL and all attachments

Table 3

Primary Form Filed or Type of Taxpayer	Number of Returns (millions)	Burden	
		Average Time	Average Cost
All Pass-Through Corporations	4.5	245	3,500
Small	4.4	240	3,100
Large*	0.1	605	30,800

Forms 1120-REIT, 1120-RIC, 1120-S and all attachments

\*A large business is defined as one having end of year assets greater than \$10 million.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB Control Number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### **Request for Comments**

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 30, 2013

Yvette Lawrence,  
IRS Reports Clearance Officer.

## Appendix

Product	Title
Form 1000	Ownership Certificate
Form 1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
Form 1065	U.S. Return of Partnership Income
Form 1065 (SCH B-1)	Information for Partners Owning 50% or More of the Partnership
Form 1065 (SCH C)	Additional Information for Schedule M-3 Filers
Form 1065 (SCH D)	Capital Gains and Losses
Form 1065 (SCH K-1)	Partner's Share of Income, Deductions, Credits, etc.
Form 1065 (SCH M-3)	Net Income (Loss) Reconciliation for Certain Partnerships
Form 1065B	U.S. Return of Income for Electing Large Partnerships
Form 1065B (SCH K-1)	Partner's Share of Income (Loss) From an Electing Large Partnership
Form 1065X	Amended Return or Administrative Adjustment Request (AAR)
Form 1066	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
Form 1066 (SCH Q)	Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation
Form 1118	Foreign Tax Credit-Corporations
Form 1118 (SCH I)	Reduction of Foreign Oil and Gas Taxes
Form 1118 (SCH J)	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign and Domestic Loss Account Balances
Form 1118 (SCH K)	Foreign Tax Carryover Reconciliation Schedule

Form 1120	U.S. Corporation Income Tax Return
Form 1120 (SCH B)	Additional Information for Schedule M-3 Filers
Form 1120 (SCH D)	Capital Gains and Losses
Form 1120 (SCH G)	Information on Certain Persons Owning the Corporation's Voting Stock
Form 1120 (SCH H)	Section 280H Limitations for a Personal Service Corporation (PSC)
Form 1120 (SCH M-3)	Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More
Form 1120 (SCH N)	Foreign Operations of U.S. Corporations
Form 1120 (SCH O)	Consent Plan and Apportionment Schedule for a Controlled Group
Form 1120 (SCH PH)	U.S. Personal Holding Company (PHC) Tax
Form 1120 (SCH UTP)	Uncertain Tax Position Statement
Form 1120-C	U.S. Income Tax Return for Cooperative Associations
Form 1120F	U.S. Income Tax Return of a Foreign Corporation
Form 1120-F (SCH H)	Deductions Allocated to Effectively Connected Income Under Regulations Section 1.861-8
Form 1120-F (SCH I)	Interest Expense Allocation Under Regulations Section 1.882-5
Form 1120-F (SCH M1 & M2)	Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books
Form 1120-F (SCH M-3)	Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of \$10 Million or More
Form 1120-F (SCH P)	List of Foreign Partner Interests in Partnerships
Form 1120F(SCH S)	Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883
Form 1120F(SCH V)	List of Vessels or Aircraft, Operators, and Owners
Form 1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation
Form 1120FSC (SCH P)	Transfer Price or Commission



Form 1120H	U.S. Income Tax Return for Homeowners Associations
Form 1120ICD (SCH K)	Shareholder's Statement of IC-DISC Distributions
Form 1120ICD (SCH P)	Intercompany Transfer Price or Commission
Form 1120IC-DISC	Interest Charge Domestic International Sales Corporation Return
Form 1120-IC-DISC (SCH Q)	Borrower's Certificate of Compliance With the Rules for Producer's Loans
Form 1120L	U.S. Life Insurance Company Income Tax Return
Form 1120-L (SCH M-3)	Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More
Form 1120ND	Return for Nuclear Decommissioning Funds and Certain Related Persons
Form 1120PC	U.S. Property and Casualty Insurance Company Income Tax Return
Form 1120-PC (SCH M-3)	Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of \$10 Million or More
Form 1120POL	U.S. Income Tax Return for Certain Political Organizations
Form 1120REIT	U.S. Income Tax Return for Real Estate Investment Trusts
Form 1120RIC	U.S. Income Tax Return for Regulated Investment Companies
Form 1120S	U.S. Income Tax Return for an S Corporation
Form 1120S (SCH D)	Capital Gains and Losses and Built-In Gains
Form 1120S (SCH K-1)	Shareholder's Share of Income, Deductions, Credits, etc.
Form 1120S (SCH M-3)	Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More
Form 1120SF	U.S. Income Tax Return for Settlement Funds (Under Section 468B)
Form 1120W	Estimated Tax for Corporations
Form 1120X	Amended U.S. Corporation Income Tax Return

Form 1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return
Form 1125-A	Cost of Goods Sold
Form 1125-E	Compensation of Officers
Form 1127	Application for Extension of Time for Payment of Tax
Form 1128	Application to Adopt, Change, or Retain a Tax Year
Form 1138	Extension of Time For Payment of Taxes By a Corporation Expecting a Net Operating Loss Carryback
Form 1139	Corporation Application for Tentative Refund
Form 11-C	Occupational Tax and Registration Return for Wagering
Form 2220	Underpayment of Estimated Tax By Corporations
Form 2438	Undistributed Capital Gains Tax Return
Form 2553	Election by a Small Business Corporation
Form 2848	Power of Attorney and Declaration of Representative
Form 3115	Application for Change in Accounting Method
Form 3468	Investment Credit
Form 3520	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts
Form 3800	General Business Credit
Form 4136	Credit For Federal Tax Paid On Fuels
Form 4255	Recapture of Investment Credit
Form 4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax
Form 4562	Depreciation and Amortization (Including Information on Listed Property)

Form 4626	Alternative Minimum Tax - Corporations
Form 4684	Casualties and Thefts
Form 4797	Sales of Business Property
Form 4810	Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)
Form 4876A	Election to Be Treated as an Interest Charge DISC
Form 5452	Corporate Report of Nondividend Distributions
Form 5471	Information Return of U.S. Persons With Respect To Certain Foreign Corporations
Form 5471 (SCH J)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation
Form 5471 (SCH M)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
Form 5471 (SCH O)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
Form 5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business
Form 56	Notice Concerning Fiduciary Relationship
Form 56A	Notice Concerning Fiduciary Relationship- Illinois Type Land Trust
Form 56F	Notice Concerning Fiduciary Relationship of Financial Institution
Form 5713	International Boycott Report
Form 5713 (SCH A)	International Boycott Factor (Section 999(c)(1))
Form 5713 (SCH B)	Specifically Attributable Taxes and Income (Section 999(c)(2))
Form 5713 (SCH C)	Tax Effect of the International Boycott Provisions
Form 5735	American Samoa Economic Development Credit
Form 5884	Work Opportunity Credit

Form 5884-B	New Hire Retention Credit
Form 6198	At-Risk Limitations
Form 6478	Alcohol and Cellulosic Biofuel Fuels Credit
Form 6627	Environmental Taxes
Form 6765	Credit for Increasing Research Activities
Form 6781	Gains and Losses From Section 1256 Contracts and Straddles
Form 7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
Form 8023	Elections Under Section 338 for Corporations Making Qualified Stock Purchases
Form 8050	Direct Deposit Corporate Tax Refund
Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
Form 8275	Disclosure Statement
Form 8275R	Regulation Disclosure Statement
Form 8283	Noncash Charitable Contributions
Form 8288	U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests
Form 8288B	Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests
Form 8300	Report of Cash Payments Over \$10,000 Received In a Trade or Business
Form 8300 (SP)	Informe de Pagos en Efectivo en Exceso de \$10,000 Recibos en una Ocupacion o Negocio
Form 8302	Electronic Deposit of Tax Refund of \$1 Million or More
Form 8308	Report of a Sale or Exchange of Certain Partnership Interests
Form 8329	Lender's Information Return for Mortgage Credit Certificates (MCCs)

Form 8404	Interest Charge on DISC-Related Deferred Tax Liability
Form 8453-B	U.S. Electing Large Partnership Declaration for an IRS e-file Return
Form 8453C	U.S. Corporation Income Tax Declaration for an IRS e-file Return
Form 8453-I	Foreign Corporation Income Tax Declaration for an IRS e-file Return
Form 8453-PE	U.S. Partnership Declaration for an IRS e-file Return
Form 8453S	U.S. S Corporation Income Tax Declaration for an IRS e-file Return
Form 8453X	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status
Form 851	Affiliations Schedule
Form 8586	Low-Income Housing Credit
Form 8594	Asset Acquisition Statement Under Section 1060
Form 8609	Low-Income Housing Credit Allocation and Certification
Form 8609-A	Annual Statement for Low-Income Housing Credit
Form 8611	Recapture of Low-Income Housing Credit
Form 8621	Return By Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
Form 8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company
Form 8655	Reporting Agent Authorization
Form 8693	Low-Income Housing Credit Disposition Bond
Form 8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
Form 8703	Annual Certification of a Residential Rental Project
Form 8716	Election To Have a Tax Year Other Than a Required Tax Year

Form 8752	Required Payment or Refund Under Section 7519
Form 8804	Annual Return for Partnership Withholding Tax (Section 1446)
Form 8804 (SCH A)	Penalty for Underpayment of Estimated Section 1446 Tax for Partnerships
Form 8804-W	Installment Payments of Section 1446 Tax for Partnerships
Form 8805	Foreign Partner's Information Statement of Section 1446 Withholding tax
Form 8806	Information Return for Acquisition of Control or Substantial Change in Capital Structure
Form 8810	Corporate Passive Activity Loss and Credit Limitations
Form 8813	Partnership Withholding Tax Payment Voucher (Section 1446)
Form 8816	Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies
Form 8819	Dollar Election Under Section 985
Form 8820	Orphan Drug Credit
Form 8822B	Change of Address - Business
Form 8824	Like-Kind Exchanges
Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
Form 8826	Disabled Access Credit
Form 8827	Credit for Prior Year Minimum Tax-Corporations
Form 8832	Entity Classification Election
Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit
Form 8838	Consent to Extend the Time To Assess Tax Under Section 367-Gain Recognition Agreement

Form 8842	Election to Use Different Annualization Periods for Corporate Estimated Tax
Form 8844	Empowerment Zone and Renewal Community Employment Credit
Form 8845	Indian Employment Credit
Form 8845	Consent to Extend the Time to Assess the Branch Profits Tax Under Regulations Sections 1.884-2(a) and (c)
Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
Form 8858	Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities
Form 8858 (SCH M)	Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities
Form 8864	Biodiesel and Renewable Diesel Fuels Credit
Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
Form 8865 (SCH K-1)	Partner's Share of Income, Credits, Deductions, etc.
Form 8865 (SCH O)	Transfer of Property to a Foreign Partnership
Form 8865 (SCH P)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method
Form 8869	Qualified Subchapter S Subsidiary Election
Form 8871	Political Organization Notice of Section 527 Status

Form 8872	Political Organization Report of Contributions and Expenditures
Form 8873	Extraterritorial Income Exclusion
Form 8874	New Markets Credit
Form 8875	Taxable REIT Subsidiary Election
Form 8878-A	IRS e-file Electronic Funds Withdrawal Authorization for Form 7004
Form 8879-B	IRS e-file Signature Authorization for Form 1065-B
Form 8879C	IRS e-file Signature Authorization for Form 1120
Form 8879-I	IRS e-file Signature Authorization for Form 1120-F
Form 8879-PE	IRS e-file Signature Authorization for Form 1065
Form 8879S	IRS e-file Signature Authorization for Form 1120S
Form 8881	Credit for Small Employer Pension Plan Startup Costs
Form 8882	Credit for Employer-Provided Childcare Facilities and Services
Form 8883	Asset Allocation Statement Under Section 338
Form 8886	Reportable Transaction Disclosure Statement
Form 8893	Election of Partnership Level Tax Treatment



Form 8894	Request to Revoke Partnership Level Tax Treatment Election
Form 8896	Low Sulfur Diesel Fuel Production Credit
Form 8900	Qualified Railroad Track Maintenance Credit
Form 8902	Alternative Tax on Qualified Shipping Activities
Form 8903	Domestic Production Activities Deduction
Form 8906	Distilled Spirits Credit
Form 8907	Nonconventional Source Fuel Credit
Form 8908	Energy Efficient Home Credit
Form 8909	Energy Efficient Appliance Credit
Form 8910	Alternative Motor Vehicle Credit
Form 8911	Alternative Fuel Vehicle Refueling Property Credit
Form 8912	Credit to Holders of Tax Credit Bonds
Form 8916	Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups
Form 8916-A	Supplemental Attachment to Schedule M-3
Form 8918	Material Advisor Disclosure Statement

Form 8923	Mining Rescue Team Training Credit
Form 8925	Report of Employer-Owned Life Insurance Contracts
Form 8926	Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information
Form 8927	Determination Under Section 860(e)(4) by a Qualified Investment Entity
Form 8931	Agricultural Chemicals Security Credit
Form 8932	Credit for Employer Differential Wage Payments
Form 8933	Carbon Dioxide Sequestration Credit
Form 8935	Airline Payments Report
Form 8935-T	Transmittal of Airline Payments Report
Form 8936	Qualified Plug-In Electric Drive Motor Vehicle Credit
Form 8937	Report of Organizational Actions Affecting Basis
Form 8938	Statement of Foreign Financial Assets
Form 8941	Credit for Small Employer Health Insurance Premiums
Form 8942	Application for Certification of Qualified Investments Eligible for Credits and Grants Under the Qualifying Therapeutic Discovery Project
Form 8947	Report of Branded Prescription Drug Information
Form 8949	Sales and Other Dispositions of Capital Assets
Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation
Form 966	Corporate Dissolution or Liquidation
Form 970	Application to Use LIFO Inventory Method
Form 972	Consent of Shareholder to Include Specific Amount in Gross Income

Form 973	Corporation Claim for Deduction for Consent Dividends
Form 976	Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust
Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
Form SS-4	Application for Employer Identification Number
Form SS-4PR	Solicitud de Número de Identificación Patronal (EIN)
Form T (TIMBER)	Forest Activities Schedule
Form W-8BEN	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
Form W-8BEN(E)	Certificate of Entities Status of Beneficial Owner for United States Tax Withholding (Entities)
Form W-8ECI	Certificate of Foreign Person's Claim That Income is Effectively Connected With the Conduct of a Trade or Business in the United States
Form W-8IMY	Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding